

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>W. R. Grace &amp; Co., et al.<sup>1</sup></b>	)	<b>Case No. 01-1139 (JKF)</b>
	)	<b>(Jointly Administered)</b>
<b>Debtors.</b>	)	
	)	

**AFFIDAVIT UNDER 11 U.S.C. 327(e)  
(Potter Anderson & Corroon LLP)**

**STATE OF DELAWARE**                    )  
  )       **ss:**  
**COUNTY OF NEW CASTLE**        )

**Michael D. Goldman**, being duly sworn, upon his oath, deposes and says:

1. I am a partner of Potter Anderson & Corroon LLP, located at 1313 N. Market Street, Wilmington, Delaware 19801 (the "Firm").
2. The Debtors have requested that the Firm provide legal services and advice to the Debtors, and the Firm has consented to provide such services.

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<sup>1</sup> The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.- Conn., A-1 Bit & Tool Co., Inc., Alewife Boston, Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc. Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston, Ltd., G.C. Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G. C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B, Inc., Grace A-B II, Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G, Inc., Grace H-G II, Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, LB Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Interdemco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

3. In connection with the representation, Debtors have supplied the Firm with a list of parties-in-interest, which is attached hereto as Exhibit A. I caused a computer based conflict search to be run on the Debtors and these parties-in-interest. The computer based conflict search is designed to include all matters on which Potter Anderson & Corroon LLP is presently, or has in the past been, engaged.

4. Based upon the conflict search performed, I have determined that the Firm currently represents Norfolk Southern Railway Company in the Debtors' chapter 11 bankruptcy cases in connection with a claim based on or arising out of, *inter alia*, (i) freight services provided to the Debtors, (ii) Debtors' kaolin manufacturing business located in Natka, South Carolina, and (iii) certain environmental liability claims related to property in Chattanooga, Tennessee, all as more fully set forth in a proof of claim filed by Norfolk Southern Railway Corporation. Aside from its representation of Norfolk Southern Railway Company, the Firm is not currently representing any other party-in-interest in the Debtors' chapter 11 cases. None of the services that the Firm will provide to the Debtors are related to Norfolk Southern Railway Company. The Firm will continue to represent Norfolk Southern Railway Company in these cases. Both Norfolk Southern Railway Company and the Debtors have consented to the concurrent representation.

5. Based on the conflict search performed, it appears that Potter Anderson & Corroon LLP has represented or currently represents the entities listed in Exhibit B in matters wholly unrelated to the instant chapter 11 cases.

6. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are parties-in-interest in the Debtors' chapter 11 cases.


7. As part of its customary practice, the Firm is retained in cases, proceedings and transactions involving many different parties, some of whom may represent or be employed by the Debtors, claimants and parties-in-interest in these chapter 11 cases. The Firm does not perform services for any such person in connection with these chapter 11 cases, or have any relationship with any such person, their attorneys or accountants that would be adverse to the Debtors or their estates, other than as set forth in paragraph 4, above.

8. Neither I nor any principal of or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

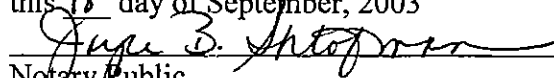
9. Neither I nor any principal of or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates other than as set forth herein.

10. The Debtors owe the Firm \$-0- for prepetition services.

Executed on September 18, 2003

  
\_\_\_\_\_  
Michael D. Goldman

Sworn to and subscribed before me  
this 18 day of September, 2003

  
\_\_\_\_\_  
Notary Public

My Commission expires: 10/31/04  
599862v2

**EXHIBIT A**

A. Debtors

The Debtors consist of the following 62 entities:

W.R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.)  
W.R. Grace & Co.-Conn.,  
A-1 Bit & Tool Co., Inc., Alewife Boston Ltd.,  
Alewife Land Corporation, Amicon, Inc.,  
CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.),  
CCHP, Inc., Coalgrace, Inc.,  
Coalgrace II, Inc.  
Creative Food 'N Fun Company  
Darex Puerto Rico, Inc.,  
Del Taco Restaurants, Inc.,  
Dewey and Almy, LLC (f/k/a Dewey and Almy Company),  
Ecarg, Inc.,  
Five Alewife Boston Ltd.,  
G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.),  
G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.),  
GEC Management Corporation,  
GN Holdings, Inc.,  
GPC Thomasville Corp.,  
Glouserter New Communities Company, Inc.,  
Grace A-B Inc.,  
Grace A-B II Inc.,  
Grace Chemical Company of Cuba,  
Grace Culinary Systems, Inc.,  
Grace Drilling Company,  
Grace Energy Corporation,  
Grace Environmental, Inc.,  
Grace Europe, Inc.,  
Grace H-G Inc.,  
Grace H-G II Inc.,  
Grace Hotel Services Corporation  
Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.),  
Grace Offshore Company,  
Grace PAR Corporation,  
Grace Petroleum Libya Incorporated,  
Grace Tarpon Investors, Inc.,  
Grace Ventures Corp.,  
Grace Washington, Inc.,  
W. R. Grace Capital Corporation,  
W.R. Grace Land Corporation,

Gracoal, Inc.,  
Gracoal II, Inc.,  
Guanica-Caribe Land Development Corporation,  
Hanover Square Corporation,  
Homco International, Inc.,  
Kootenai Development Company,  
L B Realty, Inc.,  
Litigation Management, Inc. (f/k/a GHSC Holding, inc.),  
Grace JVH, Inc.,  
Asbestos Management, Inc.),  
Monolith Enterprises, Incorporated,  
Monroe Street, Inc.,  
MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation),  
MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.),  
MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.),  
Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc.),  
E&C Liquidating Corp., Emerson & Cuming, Inc.),  
Southern Oil, Resin & Fiberglass, Inc.,  
Water Street Corporation,  
Axial Basin Ranch Company  
CC Partners (f/k/a Cross Country Staffing),  
Hayden-Gulch West Coal Company,  
H-G Coal Company

B. Debtors' Attorneys (general counsel and special bankruptcy counsel)

Kirkland & Ellis  
Pachulski, Stang, Ziehl, Young, & Jones

C. Debtors' Other Professionals (e.g. investment banker, financial advisor, real estate consultant, etc.) retained in connection with the Chapter 11 proceeding

Blackstone Group, L.P.  
R.R. Donnelley & Sons Company  
Kekst and Company Incorporated  
Wachtell, Lipton, Rosen & Katz  
Legal Analysis Systems, Inc.  
Pitney, Hardin, Kipp & Szuch LLP  
Wallace King Marraro & Branson PLLC  
Nelson Mullins Riley & Scarborough, LLP  
Holmes Roberts & Owen LLP  
Reed Smith LLP  
Kinsella Communications  
Casner & Edwards, LLP  
Rust Consulting, Inc.  
Steptoe & Johnson

PriceWaterhouseCoopers LLP  
W.D. Hilton Jr.  
Carella, Byrne, Bain, Gilfillan, Cecchi, Steward & Olstein  
Peter J. Solomon Co.  
Bankruptcy Management Corporation

D. Special Masters

Special Master William A. Dreier

E. Debtors' Affiliates

Grace Asia Pacific, Inc  
Grace Collections, Inc.  
Grace Management Services, Inc.  
Grace Foundation, Inc.  
The Separations Group  
Grace Receivables Purchasing, Inc.  
Ichiban Chemical Co., Inc.  
Advanced Refining Technologies Management, Inc.  
Advanced Refining Technologies LLC  
Grace Germany Holdings, Inc.  
Carbon-Dioxide Slurry Systems, L.P.  
Advanced Refining Technologies LP  
Construction Products Dubai, Inc.  
Grace Chemicals, Inc.  
Paramount Coal Co.  
Grace Offshore Turnkey

F. Debtors' Officers, including a crisis manager holding an officer title

O. Mario Favorito  
Paul Bettacchi  
Paul J. Norris  
Paul McMahon  
R. H. Locke  
Robert A. Maggio  
Robert F. Jenkins  
Robert J. Bettacchi  
Robert J. Medler  
Robert M. Tarola  
Robert P. Turner  
Ronald C. Cambe  
Ruth E. Rowan  
Susan E. Farnsworth  
Susan Eccher

Thomas A. Vanderslice  
W. Brian McGowan  
William L. Baker  
William L. Monroe  
William M. Corcoran

G. Debtors' Directors

Akos L. Nagy  
Alicia Burke  
Anthony G. Riddlesperger  
D.F. Garvey  
David B. Siegel  
David M. Cleary  
David Nakashige  
Dudley L. Bobolts  
Elyse Napoli-Filon  
Fabio Tegiacchi  
Gregory E. Poling  
Henry C. Lyons  
J. Elder  
John F. Akers  
John J. Murphy  
Kang Hue Shen  
Mark A. Shelnitz  
Martin Hunter  
Marye Anne Fox  
Michael A. Miller  
Michael N. Piergossi

H. Debtors' Major Shareholders

CEDE & CO  
W R GRACE & CO BOOK ENTRY MEMO A/C  
LORIOT & CO  
JEANETTE L VACHON TR UA  
PAUL J NORRIS  
CHARLES H ERHART JR  
BOB ROBERT SUNNESS  
WACHOVIA BANK OF NORTH CAROLINA  
M EVELYN BOWMAN  
PHYLLIS SCHRIGER  
JOHN W AUSTIN JR & PATSY W AUSTIN TR UA  
QUENTIN ALEXANDER  
PATRICIA STANLEY  
ELLEN R SAXL

ANGUS W MERCER  
RONALD C CAMBRE  
JOYCE M MERCER  
WAYNE T SMITH  
ROSE M JOHNSTON  
JOHN A SANTILLO & ROSE SANTILLO  
EDNA M LOOS  
JOANNA M FOLEY & JOSEPH P FOLEY  
JOSEPH A RIGHTMYER  
SIMON ATLAS  
ALANNA FORSHAY FENSKE  
FRED P BRANDT & CATHERINE A. BRANDT  
GEORGE R PERRIN  
R RONALD KLEIMAN  
JOANNA M FOLEY & JOSEPH P FOLEY  
MERLE REPPERT  
DAVID B SIEGEL  
WILLIAM M CORCORAN  
ANN G FITZGERALD  
W BRIAN MC GOWAN  
HARRY S RINKER TR  
RAYMOND E SMILEY  
JANET L FARR & EDWARDS S. FARR  
HOLMES OIL COMPANY  
LACK & LINDSAY  
WILLIAM A MAUDE  
WILLIAM L MONROE  
GERALD W HALMO  
DAISY SALZO CASILLA  
FRED P BRANDT  
DOROTHY G KLEIMAN  
JAMES G SCHAEFER  
EDMUND F GUARALDI REVOCABLE TRUST  
JOHN O FLENDER  
MAGDALEN SLEEMAN  
ROBERT BENDHEIM  
RUDOLF B PEEST  
ROBERT E ANDERSON & MARY F ANDERSON  
SYLVIA M ERHART  
PHYLLIS SCHRIGER & WILLIAM D ROGER  
EILEEN MARGARET GRIMSDITCH  
RICHARD J SCHOOF  
NOEL A LEE  
BETTY D GREEN  
DOROTHY F SELLERS  
LAWRENCE M PUCCI



HILDA SALZO  
BONNIE NAGAI  
CMSS AS EXCHANGE AGENT FOR UNEXCHANGED HOLDERS OF  
CHOMERICS, INC  
GOERGE T FUKUI & KATHERINE K FUKUI  
LILLIAN BERMAN  
LEONARD L BROWN  
JOHNNY P FOREHAND JR  
KATHRYN C MATTINGLY  
GREGORY E POLING  
DOUBLAS V REYNOLDS  
OLAF B SCHUBBE  
THE SMILEY BBN FAMILY PARTNERSHIP  
DAVID LAWRENCE  
THOMAS ARLEN EVANS & DOTZIE KAY EVANS  
FREDA E STRAHL  
MARIA O DE SALZ  
HAROLD A ECHMANN  
THE ABRAHAM FAMILY TRUST  
BARBARA CATES BAYNARD  
WILLIE H BLANTON  
CELWYN COMPANY INC  
RAE C HEIPLE  
BURREL LEONARD  
MARY C KODIS TR  
JOAN MCKAY YOUNG  
MALECH 1989 FAMILY TRUST  
MARGARET M. SOKOL  
HAIG TORIGIAN  
QUENTIN L THELEN  
ROBERT L COX JR  
LOUISE LOFFREDO  
ELYSE B NAPOLI  
RICHARD J NOZEMACK  
STEVEN S PALOUMBIS  
MARK A SHELNITZ  
GERY H TESKA  
ROBERT H & JOAN P BEBER  
LAUREY MERCER RIGSBEE  
GEORGE MONTGOMERY  
P S DE BEAUMONT

I. All Secured Lenders, including DIP lenders

The Chase Manhattan Bank (agent)  
The Depository Trust Company

Bank of America, N.A.  
J.P. Morgan & Chase Co.  
First Union Bank  
Credit Suisse First Boston Corp.  
Dresdner Bank A.G.  
Bank of Nova Scotia  
ABN Amro Bank N.V.  
Bank of New York  
Northern Trust Bank  
Wachovia Bank and Trust Company, N.A.  
Hapoalim  
Barclays Bank PLC  
Citibank, N.A.  
Commerzbank A.G.  
Credit Lyonnais  
HSBC/Marine Midland  
Lloyds Bank, Dubai

J. All substantial Unsecured Bondholders or Lenders

Chase Manhattan Bank  
First Union National Bank  
Dresdner Bank  
Northern Trust Bank  
Barclays Bank P.L.C.  
HSBC/Marine Midland  
ABN AMRO Bank N.V.  
Wachovia Bank and Trust Company  
Bank of America

K. All Indenture Trustees

CEDE & Co.  
Deposit Guaranty Corp.

L. Official Statutory Committee members (All Committees)

*Unsecured Creditors' Committee*

Zhagrus Environmental, Inc.  
The Bank of New York  
Bankers Trust Company  
Sealed Air Corporation  
ABN Amro Bank N.V.  
First Union National Bank  
J.P. Morgan Chase & Co.

Bank of America, N.A.  
Wachovia Bank & Trust Co., N.A.

*Property Damage Committee*

Marco Barbenti  
Pacific Freeholds  
The Trustees of Princeton University  
The Prudential Insurance Company of America  
Anderson Memorial Hospital  
Catholic Archdiocese of New Orleans  
Paul Price

*Bodily Injury Committee (Asbestos Personal Injury Committee)*

John J. Russell  
Thomas J. Jones  
John Smutko  
Jennette Parent, representative of estate of Thomas Parent  
Steven Jones, representative of estate of Barbara Ellen Hammack  
Royce N. Ryan  
Roberta Jeffrey, Esq., representative of estate of Frank Jeffrey  
Anthony Angiuli  
Beverly Maulden, representative of John Wesley Maulden  
Harvey Bair  
Nathan O. Philips, Jr.

*Equity Committee*

Peninsula Partners, LP  
Dimensional Fund Advisors  
Angus W. Mercer  
Raymond E. Smiley

M. Official Statutory Committees' Attorneys (for each Official Committee)

Stroock & Stroock & Lavan LLP (unsecured)  
Bilzin Sumberg Dunn Baena Price & Axelrod (PD)  
Caplin & Drysdale (PI)  
Campbell & Levine  
Kramer Levin Naftalis & Frankel LLP

N. Official Statutory Committees' Other Professionals (e.g. investment banker, financial advisor, real estate consultant, etc.) by each Official Committee

L. Tersigni Consulting P.C.

Duane, Morris & Hechscher LLP  
Ferry & Joseph, P.A.  
FTI Policano & Manzo  
Legal Analysis Systems, Inc.  
Conway, Del Genio, Gries, & Co. (local counsel PD Committee)  
Ashby & Geddes, P.A. (local counsel PI Committee)  
Klett Rooney Lieber & Schorling, P.C. (co-counsel to official committee of equity holders)

- O. Official Statutory Committees Members' Attorneys retained in connection with the Chapter 11 proceeding.

*Creditor's Committee*

Walsh, Monzack, and Monaco  
Moses & Singer LLP  
Skadden, Arps, Slate, Meagher & Flom LLP  
Simpson Thatcher Bartlett  
The Bayard Firm  
Kilpatrick Stockton LLP

*Property Damage Committee*

Ness, Motley, Loadhold, Richardson & Poole  
McGarvey, Heberling, Sullivan & McGarvey PC  
Speight & Runyan  
Martin Dies, Esquire

*Personal Injury Committee*

Jacobs & Crumplar P.A.  
Kelley & Ferraro  
Cooney & Conway  
Ness, Motley, Loadhold, Richardson, & Poole  
Baron & Budd  
McGarvey, Heberling, Sullivan & McGarvey  
Kazan, McClain, Edises, Simon & Abrams  
Weitz & Luxenberg  
Silber Pearlman  
Goldberg, Persky, Jennings & White P.C.  
Robins, Cloud, Greenwood & Lubel LLP

- P. Attorneys to Committees

Cozen O'Connor and McKool Smith (Certification of counsel filed 1/10/02 – docket 1489) – Co-special Counsel to PD Committee

Stroock & Stroock & Lavan LLP  
Caplin & Drysdale, Chartered  
L. Tersigni Consulting P.C.  
FTI Policano & Manzo  
Duane, Morris & Heckscher LLP  
Bilzin Sumberg Dunn Baena Price & Axelrod LLP  
Ferry & Joseph  
Ashby & Geddes, P.A.  
Campbell & Levine, LLC  
Conway, Del Genio, Gries & Co.  
Kramer Levin Naftalis & Frankel LLP  
Professor Elizabeth Warren  
Klett Rooney Liebert & Schorling, a Professional Corporation  
Hamilton, Rabinovitz & Alschuler, Inc.  
Hilsoft Notifications

Q. Special Counsel to handle objections to ZAI claims

Lukins & Annis, PS  
Lieff, Cabraser, Heimann & Bernstein, LLP  
Richardson, Patrick, Westbrook, Brickman  
Ness, Motley, Loadholt, Richardson & Pole  
McGarvey, Heberling, Sullivan & McGarvey, P.C.

AB. Twenty Largest Unsecured Creditors (as of the date of filing)

The Chase Manhattan Bank  
The Depository Trust Company  
DEDE & Co.  
Los Angeles Unified School District  
Huntsman Corporation  
Zhagrus Environmental, Inc.  
DCP-Lohja Inc.  
PCS Nitrogen Fertilizer, L.P.  
Dupont Dow Elastomers  
Cass Logistics Temporary  
Union Carbide Corp  
Southern Ionics, Inc.  
BASF  
SNA Insurance  
Radian International  
Stone Packaging System  
Valeron Strength Firms  
Ingersoll-Rand Fluid Products  
Delta Chemicals

AD. Parties to the Debtors' Significant Executory Contracts and Leases

14901 North Scottsdale Road LLC / SM1/Southwestern Management, Inc.  
2700 Stemmons  
710, Inc.  
A. Copeland Enterprises  
A. Dong Oriental Grocery and Gift, Inc.  
Abnet Realty Co. (Wm. Langfan & Aaron Ziegelman) / B E Holding Corp.  
Accomplishments Through People, Inc.  
AIP Properties  
Alexander Summer, Inc.  
Aliferis (UJ's Family Restaurant)  
Allstore Realty Group  
AMB Property, L.P.  
AMCAP/Denver Ltd. Partnership  
American Property Investors XI  
American United Life Insurance Co.  
APAC Teleservices, Inc.  
Appollo Cards, Inc.  
Arbor Vitae Company N.V.  
ASIC Alliance Corporation  
Associates Enterprises of Houston  
Atlash Corporation N.V.  
Autozone, Inc.  
Azteca Restaurants (El Torita-La Fiesta)  
B & N Enterprises  
Baltivest, N.V.  
Baronial Corporation, N.V.  
Barrand, Inc.  
Baydale, Inc. // AMFAC Merchandising Corp.  
Bell Canyon Investments Company N.V.  
Berch Corporation N.V.  
Besswell Corporation, N.V.  
Birchwood at Jericho Associates  
Bixby Ranch Company  
Blakenship Villas of Clovis, Inc.  
Boeing Court Partners  
Broadway Place I  
Bruce & Brent Speckert, Tracey Deatsch, Deborah Frostholtm  
Buccola Family Trust  
Buen Dia Land Company N.V.  
Builders Emporium Corp.  
Builers Empourium (East), Inc.  
Byer Properties  
C & S, Inc.

Cabernet Company, N.V.  
Cuburan Land Company N.V.  
Campamar Land Company N.V.  
Caringello Investments II  
Carlisle Property Co.  
Carrow's  
Casa Bonita, Inc.  
Cassco Land Co., Inc.  
Cavil Properties, Inc.  
Cedar Square, A Texas General partnership  
CFS  
Channel Home Centers  
Channel Home Centers Realty Corp.  
Channel Lumber Company  
Channel of Route 10  
Charger Land Company  
Chart Towne Partnership  
Chattanooga Food Systems, Inc.  
Chi Chi's, Inc.  
Child World, Inc.  
Citizens and Southern Bank of W. Georgia  
City Federal Savings & Loan Association  
City/County of San Francisco – Public Utilities Commission  
Clayton Dean  
Coco's  
Community Distributors, Inc.  
Craddock Diversified Enterprises  
Crested Butte Equities Co.  
D & B of Hollywood  
DAS Restaurants, Inc.  
Dave Christensen, Inc. (successor in-interest – Bellevue Hilton)  
Daylin, Inc.  
De Nada Restaurants, Inc.  
DELCO Development Co. of Gastonia / H.C. Associates  
DELCO Development Co. of Tyvola  
Delta Acquisitions, Ltd.  
Dr/Mrs Robert Schmit  
DT Propiedades  
Dunn International Corporation  
Dunn International of Georgia, Inc.  
ElTorito  
El Toro Properties/Corp & Ludo and Gloria Bevilacqua  
Elaine Power Figures Salons, Inc.  
Eminent International Enterprises, Inc.  
Evelyn Art Gallery  
Fairlane Land Company, N.V.

Fast Food Properties  
FBL Partners  
Fedi, Fedi, Jaworski & Santini  
FFCA/IIP  
Fidelity Syndications, Inc.  
First Harris Associates, Ltd.  
First National Bank of Bloomington  
Forshaw, Elizabeth  
Frank & Marianne Sorci  
Frederick J. and Pamela M. Axelberd  
Freed Realty Company  
Freeport Center Associates  
Galahad Real Estate Corp.  
Gardner-Smith Associates / Broad River Mall Assoc., L.P./Hitchner, Witt & Co.  
Garec Ltd. Partnership  
Gaston Health Care, Inc.  
Gene Biggli Properties  
General Mills  
Goodwill Industries of Greater New York Inc.  
Green Angel Investments Co., N.V.  
Green Pastures, Inc.  
Grupe – Squaw Valley Company Ltd.  
Handy City Division  
Harry & Elise Grimmer  
H-B, Inc.  
Heathcliff Investment Co., N.V.  
Herman's Sporting Goods, Inc.  
Hines Interest Limited Partnership  
Home Builders Emporium-NY  
Homer J. Rader  
HQ / Hechinger Property Company  
H-T Enterprises V  
Hugh M. Tarbutton  
Ingram Plaza Company  
International Protective Coating Corp. (successor to Pyrotec Industries, Inc.)  
Investical Develop Co.  
Investical Realty  
J & J Rentals  
J.E. Smith  
J.C. Food Corporation  
Jack Astor's Leasing  
James G., James H. Ayres and Mary Jane Ayres  
Jericho Restaurant Associates  
Jew, Anthony, MD  
John & Susan Youngson  
John H. Baker III



John L. Stevenson  
Jojo's  
Joseph and Inez Foundation  
Joyce Alyn  
JP Forney Jr, Trustee; Elinor L. Forney; James B. Davis and R.C. Bennett,  
Trustee  
Keg Restaurants  
Keystone Realty Company  
Kravco Company; Lehigh Valley Associates  
Kwo-Tai Richard Sun & Ivy Haiao-Ming Chen Sun  
La Jolla Village Professional Center Associates  
La Mesa Crossroads  
Lathampton Corporation  
La Salle National Bank – Trust#100609  
Laguna Hills Investment Company  
Lampeter Joint Venture (Basser and Kaufman)  
Larnet N.V.  
Leverett Corporation N.V.  
Lewis RE Trust, et al.  
Life Time Floors, Inc.  
Lismore Corporation N.V.  
Lister Properties Co.  
Listoville, N.V.  
Lynda Ward  
M.S.B. Properties  
M/M John Santopadre  
Malibu Land Company N.V.  
Mamiye Brothers  
Manor Development Co.  
Margaret & Mike Conrotto  
Mark Hankin and Hanmar Assoc. MLP.  
MARS, Inc.  
Marshall's of Milford, Connecticut., Inc.  
Marshall's of Waterbury, Connecticut., Inc.  
Marshall's of Wayne  
Marshall's Inc.  
Martinest, Inc. N.V.  
Mattatuck Plaza Associates (successor to Simon Konover)  
MCC Group Northglenn, LTD.  
MCC Group-Mesquite # Joint Venture  
McCutchin Brothers Joint Venture II  
Mercury Mall Associates  
Merlot Company N.V.  
MGSC Corp.  
Milford Associates  
Missouri Limited Partnership

Mr. Beef Restaurants, Inc.  
Myers Corner Development Corporation  
New England Mutual Life Ins. Co.  
Ninfa's (Rodco, L.C.)  
NoHy  
Northern Hydraulics, Inc.  
Northwest Village Limited  
Olive Garden  
Ollie's Bargain Outlet, Inc.  
Orchard Supply Building Co.  
Pacar, Inc.  
Pancho's Mexican Buffet  
Paragon Steakhouse Restaurants, Inc.  
Parkland Realty  
Paul Choi & Evelyn Youngrea Choi  
Pechman, Peter H. & Nancy M., c/o Investcal Realty Corp.  
Pennsylvania Ltd. Partnership  
Pepper Square Venture I  
Perrot N.V. and Lowell Corporation  
PFRS Dublin Corp.  
PH Associates  
Phoenix Concepts Corporation  
Pier 1 Imports  
Pike-Pal Associates  
Pinata, Inc.  
Plaza Camino Real  
Plus Foods Discount, Inc.  
Princessa Land Company, N.V.  
Principle Life Insurance Co.  
PRS Boyle Rd. Corp / Selden Center Associates /Net Realty Holding  
Quick Foods, Inc. dba Taco Villa  
Quivira 95 Company  
Quortrup Petroleum Products, Inc.  
Rhodes, Inc.  
Richard & Kathy Rossman  
Richard L. Crawford and Geren Crawford Real Estate Investments  
Robert V. McKeen & Co.  
Robin Roach & Andrew P. Wieland  
RREEF USA Fkund-III  
Russell J. & Milton F. & Joyce Bruzzone  
S. Klein Department Stores, Inc.  
S.A.H. Partnership  
Safari Realty Co., Inc.  
Safeway Stores, Inc.  
Safia, Inc.  
Savmart of New Jersey, Inc.

Schantz, Schntz & Pernell  
Scott William Wood  
Serota & Sons  
Shapell Industries of No. California, Inc.  
Shepler's Inc.  
Sheplers of Texas  
Silver Shadow Land Company  
Snack, Inc.  
Soll Trust  
Sota Bento Land Company, N.V.  
South Plainfield Holding, Inc.  
So. Pacific Dev. Co.  
Southern Pacific Development  
Southview Mexican Ltd. Partnership  
Springs Assoc, L.P.  
Springs Associates  
Stammel Corp.  
Stein Mart, Inc.  
Stephen Pontiac – Cadillac, Inc.  
Sterling Projects, Inc.  
Sylvor, Robert  
Tony Roma's a/k/a Romacorp, Inc.  
Taaz, L.L.C.  
Taco Del Sur, Inc.  
Taco Villa, Inc.  
Terrin Holding, Co.  
T/H Associates  
The Fabric Emporium  
The Great Atlantic and Pacific Tea Company  
The Lincoln National Life Insurance Co.  
The Lionel Corporation & Lionel Leisure, Inc.  
The Oaks % Key Center  
The Pep Boys – Manny, Moe & Jack  
The Price Company  
The Salvation Army  
The Snyder Living Trust  
The Voit Companies  
Theodore, Judith, Edward & Thelma Bradford  
Topps of Totowa  
Trammel Crow Co.  
Two Forty Associates  
Two Guys from Harrison – New York., Inc.  
United Benefit Life Insurance Company  
Urban Village Partners  
Vess J. Barnes, Joyce A. Barnes, & Terry Smith as Trustees of Barnes Jewelry,  
Inc. Employees Profit Sharing Trust

Village Parkway Venture  
Vincent & Rose Di Tommaso  
Vintage Faire Assocs  
Virginia Square Ltd.  
Volare Investments Co.  
Vornado, Inc.  
W. H.C. Realty Corp. (successor to Simon Konover)  
Wal-Mart Stores, Inc.  
Watson Land Company a/k/a Chomerics, Inc.  
Wayne Industries, Inc.  
Weingarten Realty Investors  
Weingarten Realty, Inc.  
Wendy's  
West York Associates  
Westbar Limited Partnership  
Whataburger, Inc.  
Whittaker/Valey River Partners  
Who Songs & Larry's  
Wickes Companies, Inc.  
William K. Langfan and Aaron Ziegelman  
Winfield Group  
Wm. & Grace Garcia  
Woodfair Venture, Ltd.  
WRG Assoc. Four  
WRG Assoc. Seven  
WRG Assoc. Six  
WRG Associates Five  
WRG III, L.P.

AF. Other Significant Parties-in-Interest

Issuers of the Debtors' Outstanding Surety Bonds:

American International Group, Inc.  
The Travelers Insurance Co.  
Fireman's Fund Insurance Co.  
The Hartford Financial Services Group, Inc.  
St. Paul Companies, Inc.

Letter of Credit Issuers:

ABN AMRO Bank N.V.  
Bank of America, N.A.  
Citibank, N.A.  
J.P. Morgan Chase & Co.  
Wachovia Bank & Trust Company, N.A.

**EXHIBIT B**

The Chase Manhattan Bank  
First Union National Bank  
Bank of America  
Wachovia Trust Company  
Bank of Nova Scotia  
ABN Amro Bank N.V.  
J.P. Morgan Chase & Co.  
Bank of New York  
Citibank, N.A.  
DuPont Dow Elastomers  
General Mills  
MARS, Inc.  
Paragon Steakhouse Restaurants, Inc.  
BPG Properties LLC  
Safeway Stores of Delaware, Inc.  
Wal-Mart Stores, Inc.